

REMARKS

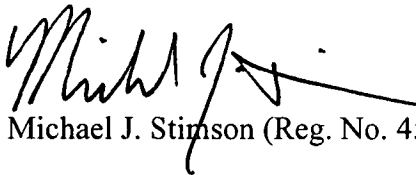
Applicants have added new claims 109 and 110. Upon entry of this amendment, claims 1-110 are pending, with the independent claims being 1, 14-17, 29-31, 33, 45-48, 54-57, 59-62, 67, 73, 74, 84-88, 94-95, 97-100, 104, and 109.

Support for newly added claims 109 and 110 can be found in the written description of the invention at page 15, lines 7 – 19 (describing creation baskets comprising ETFs or benchmark indices) and page 45, line 6 – page 45, line 7 (describing a hedging portfolio comprising two index funds and a supplemental portfolio).

If the Examiner believes, for any reason, that personal communication will expedite prosecution of this application, the Examiner is invited to telephone Michael Stimson at (949) 759-3961.

Prompt and favorable consideration of this Amendment is respectfully requested.

Respectfully submitted,



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